

**Amendments to the Specification**

Please replace the title beginning at page 1, line 1 with the following rewritten title:

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**A METHOD OF MANUFACTURING A MAGNETIC HEAD WITH THIN GAP LAYERS**

Please add the following new paragraph:

Page 1, line 3, please insert--

**Cross Reference to Related Application**

This application is a divisional application, and claims the benefit of copending U.S. Patent Application Serial No. 09/772,780 filed January 29, 2001, now U.S. Patent 6,707,647 issued March 16, 2004.